

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Washington Com Schools Inc (1405)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$57,777	\$64,726	\$245,363	n/a	325%	279%
	11100 Regular Programs; Elementary	\$2,922,376	\$3,714,424	\$3,872,220	\$4,951,694	69%	33%	28%
	11200 Regular Programs; Middle/Junior High	\$961,749	\$1,072,480	\$1,115,427	\$1,331,059	38%	24%	19%
	11300 Regular Programs; High School	\$1,479,230	\$1,711,134	\$1,746,385	\$2,110,111	43%	23%	21%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$24,300	\$22,707	\$1,566	n/a	-94%	-93%
	11420 Vocational Education; Agriculture B	\$24,787	\$43,480	\$45,115	\$55,939	126%	29%	24%
	11430 Vocational Education; Distributive Education	\$54,671	\$62,124	\$64,446	\$80,183	47%	29%	24%
	11450 Vocational Education; Consumer and Homemaking	\$89,794	\$113,901	\$116,198	\$140,571	57%	23%	21%
	11470 Vocational Education; Business Education	\$138,214	\$126,482	\$134,651	\$174,701	26%	38%	30%
	11480 Vocational Education; Industrial Education A	\$96,389	\$64,645	\$79,310	\$98,592	2%	53%	24%
	11590 Other Vocational Education Programs	\$0	\$32,253	\$49,974	\$26,616	n/a	-17%	-47%
	11630 Regular Programs; Alternative Education Programs; High School	\$5,880	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$36,241	\$42,714	\$46,496	\$23,117	-36%	-46%	-50%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$57,002	n/a	n/a	n/a
	12520 Culturally Different; Compensatory	\$39,326	\$913	\$700	\$0	-100%	-100%	-100%
	14100 Summer School Programs; Elementary	\$1,360	\$0	\$136	\$0	-100%	n/a	-100%
	14300 Summer School Programs; High School	\$69,096	\$40,584	\$40,572	\$33,763	-51%	-17%	-17%
	16100 Remediation Testing	\$112,064	\$100,218	\$90,669	\$133,025	19%	33%	47%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$6,307	\$4,511	\$3,672	\$12	-100%	-100%	-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$39,727	\$48,998	\$71,399	\$93,375	135%	91%	31%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$930,318	\$1,415,679	\$1,643,523	\$1,758,690	89%	24%	7%
	22220 Library/Media Services; School Library	\$182,606	\$203,767	\$201,309	\$264,935	45%	30%	32%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$13,203	\$8,530	\$0	\$0	-100%	-100%	n/a
	24100 Office of The Principal	\$585,278	\$774,999	\$797,105	\$1,016,585	74%	31%	28%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$151,255	\$168,378	\$178,756	\$172,974	14%	3%	-3%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$38,586	\$4,118	\$19,550	\$2,879	-93%	-30%	-85%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$91,364	\$2,522	\$2,663	n/a	-97%	6%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	\$0	\$33,699	n/a	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$19,322	\$421,637	\$455,781	\$238,477	> 500%	-43%	-48%
Student Academic Achievement Total		\$7,997,780	\$10,349,411	\$10,863,350	\$13,047,590	63%	26%	20%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$0	\$11,999	n/a	n/a	n/a
	21220 Guidance Services; Counseling Services	\$263,486	\$372,139	\$338,907	\$484,454	84%	30%	43%
	21290 Guidance Services; Other Guidance Services	\$5,498	\$5,743	\$3,335	\$5,092	-7%	-11%	53%
	21340 Health Services; Nurse Services	\$65,791	\$81,707	\$85,607	\$110,196	67%	35%	29%
	21390 Health Services; Other Health Services	\$0	\$0	\$3,755	\$4,492	n/a	n/a	20%
	22110 Improvement of Instruction; Service Area Direction	\$4,566	\$0	\$0	\$34,982	> 500%	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$61,018	\$89,579	\$99,481	\$64,373	5%	-28%	-35%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$40,048	\$62,982	\$56,032	n/a	40%	-11%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$182,694	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$17,800	\$17,900	\$18,100	\$17,900	1%	0%	-1%
	23210 Executive Administration; Office of The Superintendent	\$144,566	\$191,058	\$188,146	\$243,895	69%	28%	30%
	23220 Executive Administration; Community Relations	\$19,073	\$8,043	\$17,873	\$9,479	-50%	18%	-47%
	24900 Other Support Services, School Administration	\$58,824	\$76,332	\$77,858	\$91,190	55%	19%	17%
	25750 Personnel Services; Health Services	\$0	\$0	\$0	\$97	n/a	n/a	n/a
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$183,070	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$400,830	\$306,364	\$157,482	n/a	-61%	-49%
Student Instructional Support Total		\$640,623	\$1,283,378	\$1,202,406	\$1,657,426	159%	29%	38%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$4,211	\$4,393	\$4,238	\$7,267	73%	65%	71%
	23160 Board of Education; Promotion Expenses	\$2,168	\$2,511	\$1,317	\$706	-67%	-72%	-46%
	23230 Executive Administration; Staff Relations and Negotiations	\$500	\$9,745	\$1,233	\$18,166	> 500%	86%	> 500%
	25160 Fiscal Services; Financial Accounting	\$47,702	\$63,108	\$65,483	\$90,338	89%	43%	38%
	25191 Other Fiscal Services; Refund of Revenue	\$65	\$2,144	\$0	\$55	-15%	-97%	n/a

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Washington Com Schools Inc (1405)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$233,790	\$20,140	\$20,160	\$9,386	-96%	-53%	-53%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$863,878	\$1,279,264	\$1,274,187	\$1,579,369	83%	23%	24%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,945	\$298	\$71	\$856	-56%	187%	> 500%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$130,730	\$82,892	\$72,624	\$78,044	-40%	-6%	7%
	26499 2007 Account Code - Other	\$0	\$260,672	\$266,654	\$129,962	n/a	-50%	-51%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,920	\$7,575	\$9,372	\$10,000	155%	32%	7%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$5,057	\$0	\$5,591	n/a	11%	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$60,041	\$129,390	\$132,714	\$125,001	108%	-3%	-6%
	27010 Student Transportation; Service Area Direction	\$92,627	\$79,105	\$84,911	\$109,700	18%	39%	29%
	27100 Student Transportation; Vehicle Operation	\$96,077	\$164,476	\$185,011	\$234,942	145%	43%	27%
	27200 Student Transportation; Monitoring Services	\$0	\$0	\$0	\$1,425	n/a	n/a	n/a
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$30,434	\$65,241	\$33,508	\$14,491	-52%	-78%	-57%
	27400 Student Transportation; Purchase of School Buses	\$45,011	\$0	\$203,157	\$73,513	63%	n/a	-64%
	27500 Student Transportation; Insurance on Buses	\$5,494	\$5,888	\$7,578	\$0	-100%	-100%	-100%
	27700 Student Transportation; Contracted Transportation Services	\$246,228	\$275,690	\$284,776	\$298,758	21%	8%	5%
	27900 Student Transportation; Other Student Transportation Services	\$77,384	\$128,839	\$130,153	\$159,374	106%	24%	22%
	31100 Food Services Operations; Service Area Direction	\$2,755	\$27,113	\$28,053	\$28,946	> 500%	7%	3%
	31200 Food Services Operations; Food Preparation and Dispensing	\$190,470	\$263,359	\$282,152	\$353,254	85%	34%	25%
	31400 Food Services Operations; Food Purchases	\$171,829	\$307,736	\$329,994	\$382,184	122%	24%	16%
	31900 Other Food Services	\$15,145	\$45,952	\$45,219	\$58,060	283%	26%	28%
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$9,511	n/a	n/a	n/a
	33300 Civic Services	\$0	\$0	\$0	\$1,444	n/a	n/a	n/a
	33400 Athletic Coaches	\$61,485	\$89,919	\$84,688	\$95,461	55%	6%	13%
	33920 Contributions to Historical Societies	\$600	\$600	\$600	\$600	0%	0%	0%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$127,984	\$113,814	\$112,738	\$97,919	-23%	-14%	-13%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$23,885	\$132,830	\$214,920	\$245,115	> 500%	85%	14%
Overhead and Operational Total		\$2,536,358	\$3,567,750	\$3,875,510	\$4,219,438	66%	18%	9%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$1,242,895	\$279,672	\$372,068	\$488,375	-61%	75%	31%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$10,109	\$1,316	\$130,514	\$1,133	-89%	-14%	-99%
	43000 Facilities Acquisition and Construction; Professional Services	\$3,765	\$510,837	\$96,982	\$500	-87%	-100%	-99%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$16,612	\$0	\$1,800	\$2,100	-87%	n/a	17%
	45100 Building Acquisition, Construction and Improvements	\$0	\$19,924	\$0	\$453,669	n/a	> 500%	n/a
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$15,844	\$41,668	n/a	n/a	163%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$274,520	\$265,948	\$248,358	\$253,750	-8%	-5%	2%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$21,799	\$58,056	\$65,781	\$42,301	94%	-27%	-36%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$715,825	\$730,725	\$802,475	n/a	12%	10%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$19,853	\$28,161	\$35,123	n/a	77%	25%
	52100 Debt Services; Interest on Debt; Bonds	\$90,589	\$47,972	\$64,233	\$91,374	1%	90%	42%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,015,000	\$1,175,000	\$1,175,000	\$930,874	-8%	-21%	-21%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$609,000	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$118,274	\$73,390	\$73,206	\$0	-100%	-100%	-100%
Nonoperational Total		\$2,793,562	\$3,167,792	\$3,002,671	\$3,752,342	34%	18%	25%
prorated								
	26491 2007 Account Code - PERF	\$70,439	\$90,736	\$98,087	\$51,710	-27%	-43%	-47%
	26492 2007 Account Code - Social Security	\$595,422	\$740,062	\$760,705	\$378,802	-36%	-49%	-50%
	26494 2007 Account Code - Group Insurance	\$1,304,930	\$3,168,053	\$2,824,654	\$1,276,174	-2%	-60%	-55%
	26496 2007 Account Code - Unemployment Compensation	\$534	\$3,810	\$1,635	\$702	32%	-82%	-57%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$28,590	\$441,138	\$360,833	\$151,196	429%	-66%	-58%
prorated Total		\$1,999,915	\$4,443,798	\$4,045,913	\$1,858,585	-7%	-58%	-54%
Not Categorized								
	39000 2007 Account Code - Support Services ; Operation of Noninstructional Services ; Other Community Services	\$0	\$6,542	\$2,313	\$1,209	n/a	-82%	-48%
Not Categorized Total		\$0	\$6,542	\$2,313	\$1,209	n/a	-82%	-48%

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Biannual Financial Report Data**

Washington Com Schools Inc (1405)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
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1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$9,615,693	\$14,034,442	\$14,210,210	\$14,572,314	52%	4%	3%	60.2%	61.5%	61.8%	59.4%
Student Instructional Support	\$769,485	\$1,575,291	\$1,455,257	\$1,775,897	131%	13%	22%	4.8%	6.9%	6.3%	7.2%
Overhead and Operational Nonoperational	\$2,789,498	\$4,034,604	\$4,320,413	\$4,432,838	59%	10%	3%	17.5%	17.7%	18.8%	18.1%
Not Categorized	\$0	\$6,542	\$2,313	\$1,209	n/a	-82%	-48%	17.5%	13.9%	13.1%	15.3%
Grand Total	\$15,968,238	\$22,818,670	\$22,992,164	\$24,536,589	54%	8%	7%				

Student Instructional Expenditures (Academic Achievement plus Support)	FY1998	FY2006	FY2007	FY2008
	65.0%	68.4%	68.1%	66.6%